

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1166 - SB 1134

February 18, 2009

SUMMARY OF BILL: Authorizes the Cumberland County legislative body to deed property containing a horse trail that was acquired due to delinquent taxes to the owners of the property that abuts the horse trail.

ESTIMATED FISCAL IMPACT:

Increase Local Revenue – Not Significant/Permissive

Assumption:

- According to the Comptroller, Cumberland County may experience an increase in local revenue because this property is not currently assessed for property taxes. If the property is deeded from the county to private owners, it will be assessed for property taxes. Any increase in local revenue is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/kmc